

INSTITUTE FOR PROFESSIONALS IN TAXATION
POLICY STATEMENT
REGARDING CHALLENGES OF THE SCHOOL EXAMINATIONS
Revised March 2010

I. Challenges

In lieu of attendance at any IPT school for which a challenge exam is permitted, any member of the Institute in good standing shall be allowed to challenge a course via a written examination providing:

1. A completed application to challenge a course is submitted at least 30 days prior to the date the exam is to be given.
2. The member has paid all of their applicable dues for the year and registration fees for programs attended.
3. The fee for challenging the school will be \$500.00 subject to periodic review by the Board of Governors and adjustment as appropriate.
4. The applicant must have obtained the following years of experience in the applicable field.

Property Tax School	2 years of property tax experience
Intermediate Personal Property Tax School	4 years of property tax experience
Intermediate Real Property Tax School	4 years of property tax experience
Sales Tax School I	2 years of sales tax experience
Sales Tax School II	4 years of sales tax experience and successful attendance or challenge of Sales Tax School I
Basic Income Tax School	5 Years of income tax experience
Advanced Income Tax School	10 years of income tax experience

The applicant will be notified in writing of their eligibility to sit for the challenge exam requested.

5. Applicants may take the challenge examination at the following times:
 - In the IPT office at any time that is convenient for the IPT staff and exam taker.
 - At any IPT program at a time scheduled for all challenge examinations
 - At the office of any current instructor of an IPT school who holds the CMI designation at any time that is convenient for the instructor and exam taker.
 - At the office of any member of the CMI Committee (Income, Sales or Property) at a time that is convenient for the exam taker and CMI Committee Member.
 - At the office of any member of the Board of Governors who holds the CMI designation at a time that is convenient for the Board Member and exam taker.
 - At the office of an IPT Past President who holds the CMI designation and is currently working at a time that is convenient for the Past President and exam taker.
 - At the office of any IPT committee chair or member of an IPT committee who actively holds the CMI designation at a time that is convenient for the Committee Member and exam taker.

The following stipulations apply for non IPT staff members proctoring an exam:

- The proctor of the exam cannot proctor an exam for any employee or client of their company.

- The proctor must provide a room that is away from distractions and that all related reference materials are not accessible to the person taking the exam.
 - The person taking the exam will sign a statement on the front of the exam indicating that no assistance was provided, that they abided by all applicable rules and regulations for the examination process and are a member in good standing at the time of the exam.
 - The proctor will return the exam in the envelope provided to the IPT office without reviewing it and will sign a statement that the exam was not discussed and that it was kept confidential.
 - The IPT office will notify the exam taker within 4 weeks of the results and the proctor will not have access to any information regarding the successful completion of the challenge exam.
6. Any challenger who fails to obtain a passing grade on the examination will be required to attend the applicable school for which the challenge was offered to satisfy the requirement for a school, and is precluded from attempting a second challenge of the examination for the same school.

III. Passing grade

For purposes of grading, any challenger who answers 70 percent or more of the questions correctly on a school examination will be considered to have successfully completed the examination. Challengers will be advised only that they passed or failed the examination. No numerical grades will be given.